(ii) Supply of quality silkworm seed to sericulturists through a net work of seed production centres in the country.

(iii) Providing R&D and Extension support through a net work of Research and Extension units.

(iv) Organising training programmes and conducting study tours for sericulturists.

Capital gains accounts scheme, 1988

1764. SHRI M. S. GURUPADASWAMY: Will the Minister of FINANCE be pleased to state:

(a) what are the salient features of Capital Gains Accounts Scheme, 1988 for nationalised banks which was published in the 'Economic Times' dated the 25th June, 1988;

(b) whether it is a fact that the scheme does not cover exemption under section 54E of Income tax Act, 1961 like Unit Trust of India Capital Gains Unit Scheme, 1983;

(c) if so, what are the reasons therefor;

(d) whether it is proposed to extend the scheme to include section 54E which would benefit large number of customers; and

(e) whether it is intended to extend the scheme to other scheduled commercial banks also?

THE MINISTER OF STATE IN THE DEPARTMENT OF REVENUE IN THE MINISTRY OF FINANCE (SHRI AJIT PANJA): (a) to (e) A notification on Capital Gains Accounts Scheme, 1988 has been published in the Gazette of India on 22.6.1988. This is a composite scheme and is applicable to tax payers who intend to avail of the exemption provided under sections 54, 54B, 54D, 54F or 54G of the Income-tax Act, 1961. Thus, this scheme is applicable to cases where exemption from capital gains is dependent upon the assessee acquiring immovable property or physical assets like a residential house, agricultural land or land and buildings or machinery or plant within the periods laid down in the respective sections. On the other hand exemption under section 54E is based on purchase of certain specified financial assets within a period of six months from the date of transfer of a capital asset. Therefore, conceptually the question of extending the Capital Gains Accounts Scheme, 1988 to cases covered by section 54E cannot arise. The Scheme will be operated for the present only through the 28 public sector banks including the State Bank of India. The deposits can be made in any of the branches of these banks except their rural branches. There is no proposal at present to extend the scheme to other scheduled banks. The scheme gives an option of two different types of deposit accounts, one being in the nature of a savings account and the other a term deposit. The interest on the deposits will be allowed at the rates to be notified by the Reserve Bank of India from time to time.

Inspection reports of G&AG

1765. SHRI KRISHNA KUMAR BIRLA: Will the Minister of FINANCE be pleased to state:

(a) in how many cases the inspection reports of the Comptroller and Auditor General have been stalled by the Central and the State Governments at the end of 1986-87 as against the inspection reports stalled at the end of 1985-86;

(b) what are the reasons therefor; and

(c) how do Government think that with the inspection reports of the C&AG being stalled and his recommendations not implemented the role of the C&AG in bringing out the financial lapses and to reform the terrant Government institutions could be useful and meaningful?

THE MINISTER OF STATE IN THE DEPARTMENT OF EXPENDITURE IN THE MINISTRY OF FINANCE (SHRI B. K. GADHVI): (a) to (c) 9095 Inspection Reports and 2,26,817 Inspection Reports pertaining to Central (Civil) and State Government offices respectively were pending for more than 6 months as on 31-3-87 as against 6,816 and 1,45,529 Inspection Reports resptctively as on 31-3-86. These were outstanding for want of either the comments from the concerned Central/State Governments Departments or for corrective action by these Departments. Instructions have been issued from time to time emphasising the importance of prompt settlement of audit objections by the Administrative authorities and for keeping a close watch over the clearance of objections outstanding for over six months. No case of deliberate stalling of Report has been brought to the notice of this Ministry so far.

मसाला बोर्ड का गठन

1766. **श्री सन्तोष कुमार बाड़ोदिया :** क्या **वाणिज्य** मंत्री यह बताने की कृपा करेंगे कि :

(क) मसाला बोर्ड के अध्यक्ष और सदस्यों के नाम तथा पते क्या है ;

(ख) वर्तमान मासाला बोर्ड का गठन कब हुआ था तथा इसका कार्यकाल कब समाप्त होने जा रहा है ; और

(ग) मसाला बोर्ड द्वारा मसालों का उत्पादन बढ़ाने के लिए क्या कदम उठाये जा रहे है ?

वाणिज्य मंत्री (श्री दिनेश सिंह) : (क) एक विवरण संलग्न है । (नीचे देखिये)

(ख) वर्तमान मसाला बोर्ड का गठन दिनांक 26-2-1987 को किया गया था । सदस्यों की कार्य अवधि तीन वर्ष है ।

(ग) मसाला बोर्ड इलायची के उत्पादन तथा उत्पादकता को बढ़ाने के लिए विभिन्न योजनाएं क्रियान्वित कर रहा है जिनमें शामिल है :—पुनर्रोपण योजना, नर्सरी योजना, पौधा संरक्षण रसायनों की आपूर्ति, उपस्कर, भूमि, संरक्षण योजनाएं आदि । अन्य मसालों के विकास का उत्तरदायित्व कृषि मंत्रालय का है । तथापि मसाला बोर्ड काली मिर्च के लिए क्वालिटी रोपण सामग्री तथा अदरक और हल्दी आदि के लिए क्वालिटी बीज सामग्री उपलब्ध कराकर इन प्रयासों में सहायता दे रहा है ।

विवरण

मसाला बोर्ड के सदस्य

	अधिकारी	
1	श्री के० एम० चन्द्रशेखर, आ०इ० ए० एस०	अध्यक्ष
2	श्री विजय छिब्बर, उप-सचिव	सदस्य
3.	श्रीमती बी० घोष, निदेशक (वित्त) वाणिज्य मंत्रालय	सदस्य
4	डा० सी० के० जार्ज, संयुक्त आयुक्त, कृषि मंत्रालय	सदस्य
5	कृषि निदेशक, केरल राज्य, त्रिवेन्द्रम	सदस्य
6	कृषि निदेशक, आन्ध्र प्रदेश राज्य, हैदराबाद	सदस्य
7	कृषि निदेशक, तमिलनाडु, मद्रास	सदस्य